

## PROGRAM VII: INSURANCE, RESERVES & MISCELLANEOUS

### Summary of Appropriations and Revenues

Agency	Agency Name	FY 2006-2007 Appropriations	FY 2006-2007 Revenue	FY 2006-2007 Net County Cost
004	Miscellaneous	356,228,965	287,329,455	68,899,510
056	Employee Benefits	2,651,179	1,332,471	1,318,708
100	General Fund	16,000,000	0	16,000,000
	GENERAL FUND SUBTOTAL	374,880,144	288,661,926	86,218,218
13A	Litigation Reserve - Escrow Agent FTCl	193,971	193,971	0
145	Revenue Neutrality	4,775,369	4,775,369	0
14A	Option B Pool Participants Registered Warrants	16,855	16,855	0
14C	Class B-27 Registered Warrants	32,267	32,267	0
14F	Deferred Compensation Reimbursement (HR)	2,064,616	2,064,616	0
14X	Tobacco Settlement	1,384,225	1,384,225	0
14Y	Indemnification Reserve	36,723	36,723	0
14Z	Litigation Reserve	3,828,711	3,828,711	0
15S	Designated Special Revenue	28,559,121	28,559,121	0
15Z	Plan of Adjustment Available Cash	8,851,951	8,851,951	0
289	Information Technology Internal Service Fund	52,805,114	52,805,114	0
290	Health Maintenance Organization Health Plans ISF	88,051,971	88,051,971	0
291	Unemployment Insurance Internal Service Fund	9,650,955	9,650,955	0
292	Self-Insured PPO Health Plans ISF	80,767,278	80,767,278	0
293	Workers' Compensation Internal Service Fund	43,408,002	43,408,002	0
294	Property and Casualty Risk Internal Service Fund	35,596,516	35,596,516	0
295	Retiree Medical Internal Service Fund	62,637,176	62,637,176	0
296	Transportation Internal Service Fund	24,755,890	24,755,890	0
297	Reprographics Internal Service Fund	4,920,626	4,920,626	0
298	Self-Insured Benefits Internal Service Fund	8,914,775	8,914,775	0
29Z	Life Insurance Internal Service Fund	1,206,249	1,206,249	0
	OTHER FUNDS SUBTOTAL	462,458,361	462,458,361	0
	TOTAL - INS., RESERVES & MISCELLANEOUS	837,338,505	751,120,287	86,218,218



## 004 - MISCELLANEOUS

### Operational Summary

#### Description:

This budget unit is a compilation of miscellaneous General Fund activities that includes: Required contributions to the Orange County Employees Retirement System (OCERS), General Fund transfer to Internal Service Funds for purchase of new equipment exceeding accumulated depreciation, General Fund reserves related to the County's Strategic Financial Plan, General Fund retirement contribution reimbursement from County departments and County General overhead recovery from other funds (CWCAP).

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	229,571,030
Total Recommended FY 2006-2007	356,228,965
Percent of County General Fund:	12.18%
Total Employees:	0.00

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

The FY 2006-07 budget includes \$2.1 million to be transferred to Fund 15L - 800MHz Countywide Coordinated Communications System, for site construction/development.

#### Changes Included in the Recommended Base Budget:

During FY 2005-06, the County Board of Supervisors adopted an OCERS Early Payment Policy. In January of 2006, the County pre-paid 50.0% of the estimated FY 2006-07 pension expense. The FY 2006-07 Miscellaneous Fund budget includes a \$9.1 million credit from the January prepayment to OCERS, as well as, \$111.2 million in scheduled payments to Agency 022 - Prepaid Pension Obligation. In addition, the FY 2006-07 baseline budget includes \$10.0 million to pre-pay a portion of the FY 2007-08 retirement expense.

### Requested Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	BRASS Ser.
<b>Harbor Patrol Funding Amount: \$ 6,800,000</b>	NCC funding for Dana Point Harbor and Harbors, Beaches and Parks Capital for Harbor Patrol Services	Implement Harbor Patrol Option #3 and provide financial relief to park funds.	6055
<b>Orange County Public Library Headquarters Acquisition Amount: \$ 3,600,000</b>	General Fund loan to OCPL for acquisition of headquarters building	Lease buyout will result in future years cost savings	6075

## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Positions	0	0	0	0	0	0.00
Total Revenues	209,424,889	213,978,634	231,232,081	287,329,455	56,097,374	24.26
Total Requirements	213,524,977	215,115,387	229,571,030	356,228,965	126,657,935	55.17
Net County Cost	4,100,088	1,136,753	(1,661,051)	68,899,510	70,560,561	-4,247.95

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Miscellaneous in the Appendix on page A14

## 056 - EMPLOYEE BENEFITS

### Operational Summary

#### Description:

Employee Benefits administers a wide variety of self-funded benefits and group insurance plans for County employees, retirees and their dependents.

#### Strategic Goals:

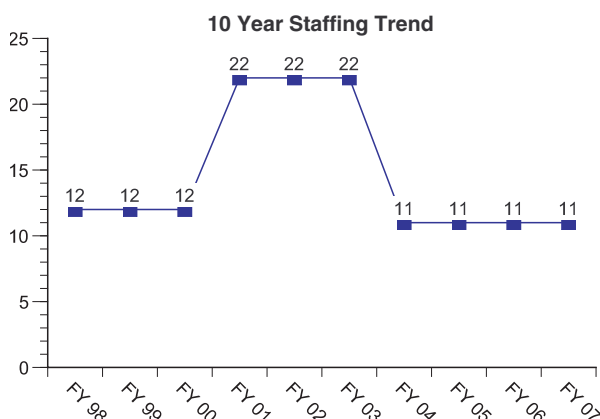
- The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### FY 2005-06 Key Project Accomplishments:

- The enhanced Benefits Center Web Site was implemented with two new web tools: Select-a-health plan and the Health Care Advisor.
- A new benefits communications campaign was introduced for the annual benefits Open Enrollment with good success.
- A Loan Program for the 457 and 401(a) plans was implemented effective January, 2006.
- An Internal Revenue Code 415 Replacement Plan was established so that OCERS pension distributions are in compliance with IRC plan limits.

**Employee Benefits** - Employee Benefits designs, implements and administers a wide variety of self-funded benefits and insurance plans for County employees, retirees and their dependents.

#### Ten Year Staffing Trend:



#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	2,146,888
Total Recommended FY 2006-2007	2,651,179
Percent of County General Fund:	0.09%
Total Employees:	11.00

#### Ten Year Staffing Trend Highlights:

- Employee Benefits implemented the County of Orange Benefits Center on January 1, 2003. The Benefits Center allows employees and retirees to access their benefits information via the Web Site and/or the Benefits Center Toll-Free Benefits Resource Line resulting in streamlined administration and enrollment of the Employee Benefits functions. As a result, one position was deleted mid-year of FY 02-03 and 10 positions were deleted in the FY 03-04 budget.
- For FY 1996-97 through FY 1999-2000, the number of Employee Benefits positions were lower due to the majority of the employees were Auditor-Controller employees.

## Budget Summary

### Plan for Support of the County's Strategic Priorities:

The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

### Changes Included in the Recommended Base Budget:

The Health and Wellness Initiative is being included in the Recommended Base Budget. The Board approved this strategic priority in December 2005 to promote Countywide Wellness for all employees.

### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Positions	11	11	11	11	0	0.00
Total Revenues	1,987,816	991,454	1,209,167	1,332,471	123,304	10.20
Total Requirements	3,784,769	2,151,678	2,161,339	2,651,179	489,841	22.66
Net County Cost	1,796,953	1,160,224	952,172	1,318,708	366,537	38.49

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Employee Benefits in the Appendix on page A61

## 100 - GENERAL FUND

### Operational Summary

#### Description:

Support the Activities of the General Fund.

Beginning in 1998-99 funds have been reserved for Strategic Priorities approved in the various Strategic Financial Plans. The reserve is increased when the Board of Supervisors allocates Fund Balance Available and decreased when the reserve is reduced, as planned, to fund implementation of strategic priorities.

The Strategic Priority reserve currently has a balance of \$131.4 million. Approximately 35.9 million is reserved for specific capital projects and approximately \$95.5 million is unallocated for unanticipated needs.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	0
Total Recommended FY 2006-2007	16,000,000
Percent of County General Fund:	0.54%
Total Employees:	0.00

#### Strategic Goals:

- Funds the Net County Cost of strategic priorities identified in the various Strategic Financial Plans.
- Funds the County General Fund Reserve for Contingencies. Prior to FY 2005-06, this reserve was appropriated in Agency 099 - Provisions for Contingencies. As part of the County's General Fund Reserve Policy, it was determined that the total contingency amount would be officially reserved thus eliminating the need for Agency 099.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

The Strategic Priority reserve will be drawn down as needed to provide general purpose funding for the County's Strategic Priorities. Please reference the Requested Budget Augmentation and Related Performance Results section for FY 2006-07 projects.

#### Changes Included in the Recommended Base Budget:

The FY 2006-07 budget includes \$16.0 million appropriation to increase the General Fund Reserve for Contingencies bringing the reserve total to \$39.0 million.

#### Requested Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	BRASS Ser.
<b>Criminal Justice Facilities</b> Amount: \$ 5,000,000	Reserve for future criminal justice buildings	Provide funding for future criminal justice buildings	6079

## Requested Budget Augmentations and Related Performance Results: (Continued)

Unit Amount	Description	Performance Plan	BRASS Ser.
<b>Increase Reserve for Countywide Accounting and Payroll System (CAPS) Replacement/Upgrade Amount:\$ 10,100,000</b>	Funding for CAPS replacement/upgrade	Replacement/upgrade of CAPS is critical for continued County operations	6061

## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006 Budget	FY 2005-2006 Projected <sup>(1)</sup>	FY 2006-2007 Recommended	Change from FY 2005-2006 Projected	
	Actual	As of 3/31/06	At 6/30/06		Amount	Percent
Total Requirements	0	0	0	16,000,000	16,000,000	0.00
Net County Cost	0	0	0	16,000,000	16,000,000	0.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: General Fund in the Appendix on page A94

# 13A - LITIGATION RESERVE - ESCROW AGENT FTCl

## Operational Summary

### Description:

To pay future expenses, fees and other charges incurred by the Representative's Escrow Agent (under the County's Bankruptcy Plan of Adjustment), the Fiduciary Trust Company International, as required by court order for the distribution of bankruptcy related litigation proceeds.

### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	200
Total Recommended FY 2006-2007	193,971
Percent of County General Fund:	N/A
Total Employees:	0.00

## Budget Summary

### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget	Projected <sup>(1)</sup>		Projected	
		As of 3/31/06	At 6/30/06	Recommended	Amount	Percent
Total Revenues	187,339	190,171	191,171	193,971	2,800	1.46
Total Requirements	168	190,171	200	193,971	193,771	96,885.50
Balance	187,171	0	190,971	0	(190,971)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Litigation Reserve - Escrow Agent FTCl in the Appendix on page A135



## 145 - REVENUE NEUTRALITY

### Operational Summary

#### Description:

On June 29, 2001 the Auditor-Controller established Fund 252 - Revenue Neutrality Trust Fund to record payments from cities pursuant to existing and future incorporation agreements. On November 5, 2002, the Board of Supervisors directed the Auditor-Controller to: establish Fund 145 - Revenue Neutrality Fund; transfer the remaining cash balance

from Fund 252 to Fund 145; and to close Fund 252. The new fund was established to fulfill new GASB requirements regarding proper categorization of trust funds. This reserve serves as an endowment to the General Fund with interest credited annually in arrears.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	8,299,886
Total Recommended FY 2006-2007	4,775,369
Percent of County General Fund:	N/A
Total Employees:	0.00

#### FY 2005-06 Key Project Accomplishments:

- During FY 2005-06, \$237,800 will be transferred to the General Fund. This amount represents net interest earned by the fund during FY 2005-06.

### Budget Summary

#### Changes Included in the Recommended Base Budget:

The FY 2006-07 Budget includes as increase to reserves of \$4.0 million to the departmental reserve for contingencies bringing the reserve total to \$20.5 million. The FY 2006-07 budget also includes an anticipated transfer to the General Fund of \$565,700 which represents the FY 2005-06 net interest proceeds.

#### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Revenues	14,354,200	8,377,937	9,299,046	4,775,369	(4,523,677)	-48.65
Total Requirements	8,589,079	332,337	8,299,886	4,775,369	(3,524,517)	-42.46
Balance	5,765,121	8,045,600	999,160	0	(999,160)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Revenue Neutrality in the Appendix on page A153

# 14A - OPTION B POOL PARTICIPANTS REGISTERED WARRANTS

## Operational Summary

### Description:

This fund records available revenues and payments to the Option "B" pool participants for registered warrants issued to them under the Option B pool participant agreement.

### FY 2005-06 Key Project Accomplishments:

- The final debt payment is scheduled to be made to the Option B Pool Participants in June 2006 allowing the fund to be closed in FY 06/07.

**Option B Pool Partic Reg Warrs** - This fund records available revenues and payments to the Option "B" pool participants for registered warrants issued under the Option "B" pool participant agreement.

### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	852,065
Total Recommended FY 2006-2007	16,855
Percent of County General Fund:	N/A
Total Employees:	0.00

## Budget Summary

### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	Change from FY 2005-2006		
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	FY 2006-2007 Recommended	Projected Amount	Percent
Total Revenues	919,015	867,880	868,120	16,855	(851,265)	-98.06
Total Requirements	904,044	867,880	852,065	16,855	(835,210)	-98.02
Balance	14,970	0	16,055	0	(16,055)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Option B Pool Participants Registered Warrants in the Appendix on page A157

## 14C - CLASS B-27 REGISTERED WARRANTS

### Operational Summary

#### Description:

Certain tort claims which existed prior to the County's filing for Chapter 9 Bankruptcy Protection in December 1994 are classified as "B27 Claims". This fund records available revenues and payments for Class B27 claims as required under the County's Second Amended Modified Plan of Adjustment (Bankruptcy Recovery Plan).

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	10
Total Recommended FY 2006-2007	32,267
Percent of County General Fund:	N/A
Total Employees:	0.00

### Budget Summary

#### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Revenues	2,195	52,227	2,247	32,267	30,020	1,336.24
Total Requirements	(2)	52,227	10	32,267	32,257	322,570.00
Balance	2,197	0	2,237	0	(2,237)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Class B-27 Registered Warrants in the Appendix on page A159

## 14F - DEFERRED COMPENSATION REIMBURSEMENT (HR)

### Operational Summary

#### Description:

The Deferred Compensation Reimbursement Fund was established to make payments pursuant to the Fixed Fund Retirement contract with Nationwide Life Insurance Company.

#### Strategic Goals:

- Fund 14F is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### FY 2005-06 Key Project Accomplishments:

- The reduction in interest rates for the Contingent Deferred Sales Charge over time allowed for a transfer of \$5 million in fund balance to the General Fund (Fund 100, Agency 100).

**Deferred Comp Reimb (HR)** - The Deferred Compensation Reimbursement Fund was established to make payments pursuant to the Fixed Fund Retirement contract with Nationwide Life Insurance Company.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

Fund 14F is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	114,643
Total Recommended FY 2006-2007	2,064,616
Percent of County General Fund:	N/A
Total Employees:	0.00

#### Changes Included in the Recommended Base Budget:

The funding for Contingent Deferred Sales Charges is lower due to the reduction in interest rates for Contingent Deferred Sales Charge over time. These charges will be eliminated entirely starting in 09/30/06, followed only by potential penalties that may be assessed for final fund transfers at this time (Market Value Adjustments).

## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Revenues	7,230,802	2,074,595	2,138,493	2,064,616	(73,877)	-3.45
Total Requirements	5,216,567	2,074,595	174,479	2,064,616	1,890,137	1,083.30
Balance	2,014,234	0	1,964,014	0	(1,964,014)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Deferred Compensation Reimbursement (HR) in the Appendix on page A162

## Highlights of Key Trends:

- The funding for Contingent Deferred Sales Charges is lower due to the reduction in interest rates for Contingent Deferred Sales Charge over time. These charges

will be eliminated entirely starting in 09/30/06, followed only by potential penalties that may be assessed for final fund transfers at this time (Market Value Adjustments).

## 14X - TOBACCO SETTLEMENT

### Operational Summary

#### Description:

To budget for Board approved uses of the County's share of the national tobacco settlement received before July 1, 2001. On November 7, 2000, the voters of Orange County overwhelmingly approved Measure "H". Measure "H" approved an ordinance that restricts the use of Tobacco Settlement Revenue (TSR) received after July 1, 2001. (see Fund 13N)

The FY 2005-06 budget for this fund reflects the carryover of unspent funds allocated by Board action on December 5, 2000. The Board allocated FY 2000-2001 TSR, \$28.4 million, as follows: 50% for health care initiatives including \$1.2 million for an ocean water quality monitoring lab and the remaining 50% allocated as follows: \$5.4 million for the Phase III Theo Lacy Branch Jail expansion, \$1.3 million to reimburse the County General Fund for a 60 bed secured substance abuse rehabilitation pilot program at the Theo Lacy Branch Jail and \$7.5 million for debt reduction.

Still unspent is the allocation of \$1.2 million for a Water Quality Lab for Health Care Agency.

In FY 2003-04, the contractor for the Sheriff's Incustody program returned \$0.8 million unused deposit and interest, which would be budgeted for the Sheriff's Incustody program in FY 2005-06. The \$1.2 million for Water Quality Lab is budgeted for FY 2005-06.

When the carryover from FY 2004-2005, about \$2.1 million is expended, this fund will be closed out.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	901,153
Total Recommended FY 2006-2007	1,384,225
Percent of County General Fund:	N/A
Total Employees:	0.00

#### Strategic Goals:

- To use Tobacco Settlement Revenue (TSR) received in FY 2000-2001 to construct a Water Quality Lab in Upper Newport Bay and complete targeted health care initiatives.

### Budget Summary

#### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Revenues	2,187,560	2,215,378	2,235,378	1,384,225	(851,153)	-38.08
Total Requirements	841,418	2,215,378	901,153	1,384,225	483,072	53.61
Balance	1,346,142	0	1,334,225	0	(1,334,225)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Tobacco Settlement in the Appendix on page A170

## 14Y - INDEMNIFICATION RESERVE

### Operational Summary

#### Description:

To provide for indemnification of the Representative and others under the County's Second Amended Modified Plan of Adjustment (Bankruptcy Recovery Plan) as required by court order for the distribution of bankruptcy related litigation proceeds. If funds remain at the end of FY 2009-2010, balances will be distributed by the County in accordance with the Bankruptcy Recovery Plan.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	26,900
Total Recommended FY 2006-2007	36,723
Percent of County General Fund:	N/A
Total Employees:	0.00

**Indemnification Reserve** - The Indemnification Reserve Fund was established to provide for indemnification of the Representative and others under the County's Second Amended Modified Plan of Adjustment as required by court order.

### Budget Summary

#### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Revenues	27,327	29,986	38,307	36,723	(1,584)	-4.14
Total Requirements	13,840	29,986	26,900	36,723	9,823	36.52
Balance	13,486	0	11,407	0	(11,407)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Indemnification Reserve in the Appendix on page A171

## 14Z - LITIGATION RESERVE

### Operational Summary

#### Description:

To provide a reserve for potential litigation costs incurred by the Representative under the County's Bankruptcy Plan of Adjustment (Bankruptcy Recovery Plan) as required by court order for the distribution of bankruptcy related litigation proceeds. If funds remain at the end of FY 2009-2010, balances will be distributed by the County in accordance with the Bankruptcy Recovery Plan.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	3,692
Total Recommended FY 2006-2007	3,828,711
Percent of County General Fund:	N/A
Total Employees:	0.00

**Litigation Reserve** - The Litigation Reserve Fund was established to provide a reserve for potential litigation costs incurred by the Representative under the County's Bankruptcy Plan of Adjustment as required by court order.

### Budget Summary

#### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Projected Percent
Total Revenues	3,686,964	3,733,719	3,762,403	3,828,711	66,308	1.76
Total Requirements	3,245	3,733,719	3,692	3,828,711	3,825,019	103,602.90
Balance	3,683,719	0	3,758,711	0	(3,758,711)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Litigation Reserve in the Appendix on page A172



## 15S - DESIGNATED SPECIAL REVENUE

### Operational Summary

#### Description:

To provide cash for intra/inter fund cashflow loans and to fund strategic priorities identified in the County's Strategic Financial Plan.

On May 12, 1998, the Board approved the strategy in the 1998 Strategic Financial Plan which programmed the use of cash in this fund to pay for one-time costs such as jail construction. When the cash in this fund is insufficient for cashflow loans, another source (e.g., short term market borrowing) will be developed. As with any long-term plan, the Board could re-program the funding toward different uses should priorities change or if funding is needed to address other financial issues.

Available in the FY 2005-2006 budget are appropriations for projects to remedy deferred maintenance and Americans with Disabilities Act deficiencies, and a new regional animal care facility.

On February 26, 2002, the Board of Supervisors authorized a transfer of \$25,259,480 from this fund to 15C, for the construction of Theo Lacy Jail Expansion Building "b". Reimbursement from the Public Safety share of the Tobacco Settlement revenue over the next 5 years are programmed into the budget. For further information, see Fund 15C in Program V.

A portion of the appropriations for projects to remedy deferred maintenance and Americans with Disabilities Act deficiencies are carried over from FY 2004-2005.

There is sufficient cash projected to be available in this fund during FY 2005-2006 to make necessary cashflow loans, however as a back up, the Auditor-Controller has identified additional sources for cashflow loans in FY 2005-2006.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	931,975
Total Recommended FY 2006-2007	28,559,121
Percent of County General Fund:	N/A
Total Employees:	0.00

#### Strategic Goals:

- Provide a source of funding for specific strategic priorities identified by the Board in the 1998 Strategic Financial Plan, confirmed in subsequent plan updates and committed to in annual County budgets.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

Money in this fund is programmed for use for strategic priorities as originally identified in the 1998 Strategic Financial Plan. The Board reviews the strategic priorities on an annual basis and may reallocate funding to meet current needs during the budget process.

## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06		Projected Amount	Projected Percent
Total Revenues	25,988,288	26,982,987	26,982,986	28,559,121	1,576,135	5.84
Total Requirements	5,060,283	26,982,987	931,975	28,559,121	27,627,146	2,964.37
Balance	20,928,004	0	26,051,011	0	(26,051,011)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Designated Special Revenue in the Appendix on page A183

## 15Z - PLAN OF ADJUSTMENT AVAILABLE CASH

### Operational Summary

#### Description:

This fund records the use of the annual excess of diverted revenues needed to meet the debt service requirements of the 1996 Recovery Certificates of Participation and now the 2005 Lease Revenue Bonds (see Fund 100, Agency 016) and the annual obligation to issue County Warrants to Option B Pool Participants (see Fund 14A). The money in this fund is used to amortize bankruptcy related losses to County Administered Accounts in accordance with the Second Amended Modified Plan of Adjustment.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	13,399,405
Total Recommended FY 2006-2007	8,851,951
Percent of County General Fund:	N/A
Total Employees:	0.00

### Budget Summary

#### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Revenues	12,813,279	15,159,869	13,449,388	8,851,951	(4,597,437)	-34.18
Total Requirements	4,402,048	15,159,869	13,399,405	8,851,951	(4,547,454)	-33.94
Balance	8,411,231	0	49,983	0	(49,983)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Plan of Adjustment Available Cash in the Appendix on page A186

## 289 - INFORMATION TECHNOLOGY INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The mission of the Information Technology Internal Service Fund (ISF) is to provide efficient and effective Information Technology Services to County Agencies and Departments to enable departments and agencies to accomplish their business objectives.

#### Strategic Goals:

- The goals for the Information Technology ISF for FY 2006-2007 are to: 1) Align technology with business needs; 2) Prioritize business-driven IT plans and funding; 3) Establish and develop information sharing opportunities; 4) Develop a technology architecture, standards and guidelines; 5) Improve and streamline IT processes; 7) Review IT contracts to determine effectiveness and appropriateness.

#### Key Outcome Indicators:

Performance Measure	2005 Business Plan Results	2006 Business Plan Target	How are we doing?
<b>CEO IT DEVELOPED AN ONLINE CUSTOMER SATISFACTION SURVEY FOR CUSTOMERS TO EVALUATE CEO IT SERVICES.</b> <b>What:</b> The Customer Satisfaction Survey is completed by County agencies and departments every six months. <b>Why:</b> CEO IT is evaluated to determine whether or not they have performed satisfactorily.	The performance objectives as measured by the customer satisfaction survey were exceeded.	CEO IT will again be evaluated using the Customer Satisfaction Survey.	CEO IT has met or exceeded all performance objectives.

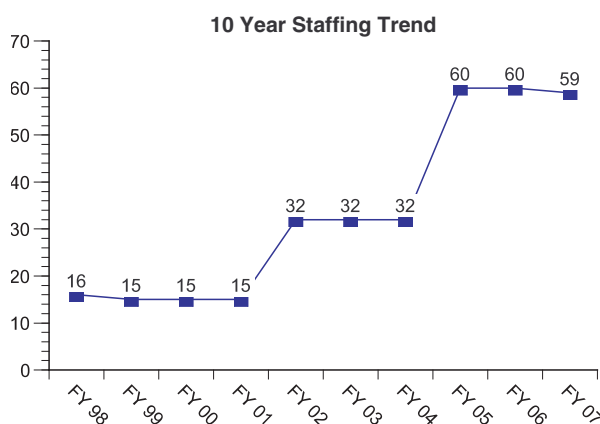
#### FY 2005-06 Key Project Accomplishments:

- Developed and presented two quarterly Countywide IT project reports
- Initiated a strategic overview to provide direction for future IT projects
- Developed a plan for IT governance for the County of Orange
- Supported Development of a Countywide IT Project Office
- Created a short term business continuity site at the County Data Center
- Continued effective defense of the County networks by preventing loss of data, corruption, and improving anti virus services.
- Replaced IBM mainframe platform and software at a savings of \$2,000,000 over a three year period
- Created a professional contract and purchasing IT team

## ■ Implemented SDR project for the Auditor-Controller

**Telephone ISF** - The Information Technology ISF supports a wide range of data and telecommunications activities. The ISF operates the County Data Center, the County Enterprise Network, and the County Telephone System (OCTNET). Telephone services provided include voice mail, cabling, and repair and maintenance of telephone systems. Data services include mainframe processing, applications programming, laser printing, imaging, WEB services, Help Desk services, and telecommunications services. Network Services include connectivity to the internet and the data warehouse as well as maintenance of servers. Day to day operations are contracted out to Affiliated Computer Services (ACS) and their subcontractor AT & T.

### Ten Year Staffing Trend:



### Ten Year Staffing Trend Highlights:

- In Fiscal Year 2005-2006, there are 60 employees in the Information Technology ISF. CEO Information Technology is requesting the addition of four limited term office assistant positions and the deletion of one permanent

office assistant position in the imaging group. The total requested positions for FY 2006-2007 is 63. The increased cost will be offset by the deletion of eight extra help positions that were funded during Fiscal Year 2005-2006.

## Budget Summary

### Plan for Support of the County's Strategic Priorities:

The Information Technology ISF provides support for Countywide IT procurement, IT Project management, and Countywide IT Business continuity and disaster recovery coordination. CEO IT supports upgrades of existing applications and installation of new applications for Countywide or multi-agency systems such as CAPS and ATS, support of ebusiness, upgrade of County Internet Web sites, utilization of Onbase ERMI (document imaging), upgrade of the County telephone system (OCTNET) and increased network security. CEO IT has initiated measures such as a review of telephone and data circuits to reduce costs.

### Changes Included in the Recommended Base Budget:

CEO IT budget requests continue to support key technology infrastructures such as the County Telephone System, the mainframe CPU, and the enterprise network. There are no significant program support changes in the FY 2006-2007 budget.

## Requested Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	BRASS Ser.
<b>Add 4 Limited-Term (2-year) Office Assistants for Countywide Imaging Services</b> <b>Amount:\$ 156,960</b>	Staff to provide imaging services to County agencies/departments; scanning for online record keeping	Provide quality scanning/imagine service to County agencies/departments for online records retention	5297

## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06		Projected Amount	Projected Percent
Total Positions	60	60	60	59	(1)	-1.67
Total Revenues	46,002,727	54,623,580	54,390,401	52,805,114	(1,585,287)	-2.91
Total Requirements	42,745,957	54,399,028	51,107,026	52,805,114	1,698,088	3.32
Balance	3,256,770	224,552	3,283,375	0	(3,283,375)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Information Technology Internal Service Fund in the Appendix on page A203

## Highlights of Key Trends:

- CEO IT will continue to support the current IBM platform and recommend changes to future hosting of large applications such as CAPS and ATS; begin implementation of Voice Over Internet Protocol as part of voice ser-

vices; provide server consolidation and redundancy for efficiency, cost savings and continued network reliability; continue to strengthen network security; enhance the programming test environment; and refresh and upgrade the network backbone.

## 290 - HEALTH MAINTENANCE ORGANIZATION HEALTH PLANS ISF

### Operational Summary

#### Description:

The Health Maintenance Organization Health Plans Internal Service Fund (ISF) provides health benefits to employees, retirees, and their dependents enrolled in health plans covered by Health Maintenance Organizations (HMO).

#### Strategic Goals:

- Fund 290 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### FY 2005-06 Key Project Accomplishments:

- This fund was converted per recommendation of the Auditor-Controller from a trust fund to an ISF.
- Medical inflation (trend) continues to rise causing an increase in HMO health rates. The CIGNA Health Plan contract was renegotiated to hold the health plan rates for 2006 at the 2005 level saving the County approximately \$1.2 million dollars for 2006 in health plan premium costs.

**Health Maintenance Organization Health Plans ISF** - The Health Maintenance Organization Health Plans Internal Service Fund (ISF) provides health benefits to employees, retirees and their dependents enrolled in health plans covered by Health Maintenance Organizations (HMO).

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	80,910,019
Total Recommended FY 2006-2007	88,051,971
Percent of County General Fund:	N/A
Total Employees:	0.00

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

Fund 290 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### Changes Included in the Recommended Base Budget:

Medical inflation (trend) continues to rise causing an increase in medical, hospital, and prescription drug costs. These rising costs are reflected in an increase in health plan rates.

## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06		Projected Amount	Projected Percent
Total Revenues	0	84,927,391	83,455,686	88,051,971	4,596,285	5.51
Total Requirements	0	84,927,391	80,910,019	88,051,971	7,141,952	8.83
Balance	0	0	2,545,667	0	(2,545,667)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Health Maintenance Organization Health Plans ISF in the Appendix on page A207

## Highlights of Key Trends:

- Medical inflation (trend) continues to rise causing an increase in medical, hospital, and prescription drug costs. These rising costs are reflected in an increase in County health plan rates as well as other employers.



## 291 - UNEMPLOYMENT INSURANCE INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The Unemployment Internal Service Fund (ISF) provides for self insurance of unemployment claims, administrative fees and related programs associated with the State mandated unemployment insurance program.

#### Strategic Goals:

- Fund 291 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

**Unemployment ISF** - The Unemployment Insurance Internal Service Fund (ISF) provides for self insurance of unemployment claims, administrative fees and related programs associated with the State mandated unemployment insurance program.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	1,085,384
Total Recommended FY 2006-2007	9,650,955
Percent of County General Fund:	N/A
Total Employees:	0.00

#### Changes Included in the Recommended Base Budget:

Unemployment claims experience has declined allowing for rate reductions charged to County departments from the current .0015 of payroll in FY 05-06 to .0012 in FY 06-07. Savings associated with reductions in claim experience is held to maintain sufficient reserves to fund potential economic downturns or internal labor market issues.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

Fund 291 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06		Projected Amount	Projected Percent
Total Revenues	7,891,492	8,857,014	9,038,888	9,650,955	612,067	6.77
Total Requirements	859,706	8,857,015	1,085,384	9,650,955	8,565,571	789.17
Balance	7,031,786	(1)	7,953,504	0	(7,953,504)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Unemployment Insurance Internal Service Fund in the Appendix on page A208

## Highlights of Key Trends:

- Unemployment claims experience has declined allowing for rate reductions charged to County departments from the current .0015 of payroll in FY 05-06 to .0012 in

FY 06-07. Savings associated with reductions in claim experience is held to maintain sufficient reserves to fund potential economic downturns or internal labor market issues.

## 292 - SELF-INSURED PPO HEALTH PLANS ISF

### Operational Summary

#### Mission:

The County Indemnity Health Internal Service Fund (ISF) provides for self insurance of health benefits and administrative fees associated with claims from employees, retirees, and their dependents enrolled in the Premier Wellwise and Premier Sharewell health plans.

#### Strategic Goals:

- Fund 292 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### FY 2005-06 Key Project Accomplishments:

- Medical claims expenditures were lower than projected due to savings from health plan design changes, as well as improvement in discounts and lower medical claims administration costs related to the new Third Party Claims Administrator.

**Self-Insured PPO Health Plans** - The County Indemnity Health Internal Service Fund (ISF) provides for self insurance of health benefits and administrative fees associated with claims from employees, retirees, and their dependents enrolled in the Premier Wellwise and Premier Sharewell health plans.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

Fund 292 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	50,290,265
Total Recommended FY 2006-2007	80,767,278
Percent of County General Fund:	N/A
Total Employees:	0.00

#### Changes Included in the Recommended Base Budget:

Medical inflation (trend) continues to rise and had been causing an increase in medical and prescription claims within the PPO health plans. In January 2005, the County contracted with a new Third Party Claims Administrator, PacifiCare Health Plan Administrators. Savings were generated as the result of the health plan design changes and improved PPO discounts from PacifiCare Health Plan Administrators. County also entered a new contract with Walgreen Health Initiatives (WHI) effective, 1/1/06.

## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06		Projected Amount	Percent
Total Revenues	66,304,459	71,894,858	71,163,323	80,767,278	9,603,955	13.50
Total Requirements	57,428,343	71,894,859	50,290,265	80,767,278	30,477,013	60.60
Balance	8,876,116	(1)	20,873,058	0	(20,873,058)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Self-Insured PPO Health Plans ISF in the Appendix on page A209

## Highlights of Key Trends:

- Medical inflation (trend) continues to rise and had been causing an increase in medical and prescription claims within the PPO health plans. In January 2005, the County contracted with a new Third Party Claims

Administrator, PacifiCare Health Plan Administrators. Savings were generated as the result of the health plan design changes and improved PPO discounts from PacifiCare Health Plan Administrators.

## 293 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The Workers' Compensation Internal Service Fund is a division of the CEO/Office of Risk Management whose mission is to preserve and protect the human and capital assets of the County of Orange.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	50,271,765
Total Recommended FY 2006-2007	43,408,002
Percent of County General Fund:	N/A
Total Employees:	10.00

#### Strategic Goals:

- It is the goal of the self-insured Workers' Compensation Program to provide prompt state-mandated benefits to injured County employees and manage the anti-fraud program. This program also integrates workers' compensation benefits with specific benefits within labor agreements.
- The Safety and Loss Prevention Program strives to provide a safe environment for both County employees and members of the public who visit County facilities and receive County services through its pro-active safety, loss prevention, training and inspection programs. This strategy complements current departmental efforts to reduce the total cost of workers' compensation and liability claims.

#### Key Outcome Indicators:

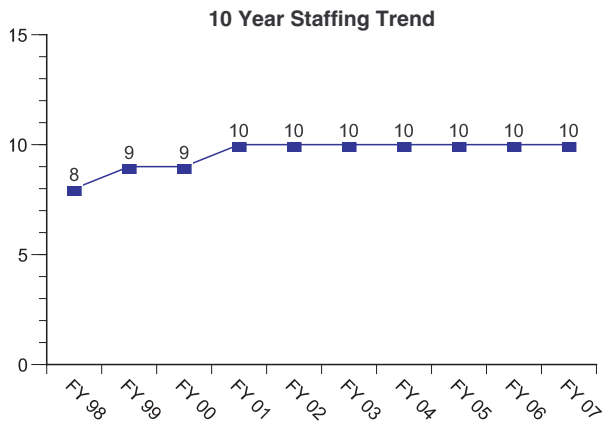
Performance Measure	2005 Business Plan	2006 Business Plan	How are we doing?
	Results	Target	
<b>RELATIVE COST OF SAFETY AND WORKERS' COMPENSATION PROGRAM</b> <b>What:</b> Shows the total expenditures of this program as a percent of total county expenditures. <b>Why:</b> Provides a constant measure of costs for all County departments.	The overall cost of this statutory benefit program was 1.26% of total county expenditures.	Remain 1% of total county expenditures.	Safety and Workers' Compensation Program costs for FY 2004-2005 were slightly over 1% of total county expenditures which is substantially lower than commercial insurance would have been.

#### FY 2005-06 Key Project Accomplishments:

- Development of the County's medical provider network which provides access to medical care for on the job injuries.
- Charges to county departments for this program are 29% less than what comparable commercial insurance would have cost based upon the California Workers' Compensation Uniform Statistical Plan rates.
- Implementation of Utilization Review using American College of Occupational and Environmental Medicine treatment Guidelines on all workers' compensation cases to reduce medical costs and work days lost.

**Workers Compensation ISF** - Workers' Compensation insurance and claim administration, Safety and Loss Prevention, and Anti-Fraud programs.

### Ten Year Staffing Trend:



### Ten Year Staffing Trend Highlights:

- Overall expansion and increased claims administrative responsibilities of the Workers' Compensation program required program adjustments and increased technology in order to meet the challenges with level staffing.

## Budget Summary

### Plan for Support of the County's Strategic Priorities:

Support the overall mission of the County Executive Office and Strategic Financial Plan.

### Proposed Budget History:

Sources and Uses	FY 2004-2005 Actual	FY 2005-2006 Budget	FY 2005-2006 Projected <sup>(1)</sup>	FY 2006-2007 Recommended	Change from FY 2005-2006	
		As of 3/31/06	At 6/30/06		Projected Amount	Projected Percent
Total Positions	10	10	10	10	0	0.00
Total Revenues	51,886,364	50,616,617	51,015,666	43,408,002	(7,607,664)	-14.91
Total Requirements	51,881,466	50,617,706	50,273,274	43,408,002	(6,865,272)	-13.66
Balance	4,898	(1,089)	742,392	0	(742,392)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Workers' Compensation Internal Service Fund in the Appendix on page A211

### Highlights of Key Trends:

- Employee injury rates (8.8/100) continue to be below those of the average public entity loss history (8.9/100).
- Costs of workers' compensation are now showing a leveling because of the impact of recent legislative and medical review changes.

## 294 - PROPERTY AND CASUALTY RISK INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The Property & Casualty Risk Internal Service Fund is a division of the CEO/Office of Risk Management whose mission is to preserve and protect the human and capital assets of the County of Orange.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	24,372,061
Total Recommended FY 2006-2007	35,596,516
Percent of County General Fund:	N/A
Total Employees:	12.00

#### Strategic Goals:

- It is the goal of the Property & Casualty Risk Internal Service Fund to reduce costs associated with property damage, personal injury, and litigation. This goal is achieved by acquiring commercial insurance, effective liability claims management, prudent administration of the self-insured Liability Program, and providing risk assessment and risk avoidance consultation services to all County departments.

#### Key Outcome Indicators:

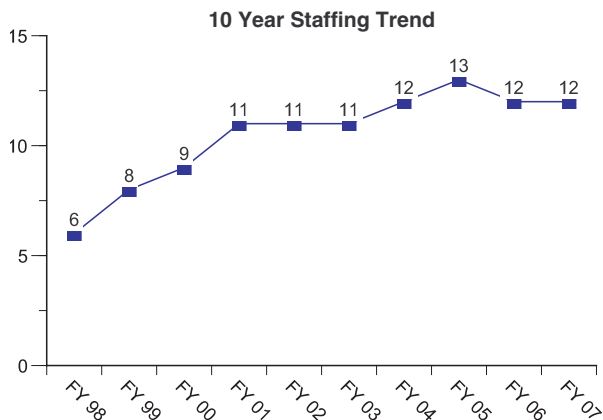
Performance Measure	2005 Business Plan Results	2006 Business Plan Target	How are we doing?
<b>RELATIVE COST OF LIABILITY CLAIMS AND INSURANCE PROGRAM.</b> <b>What:</b> Shows the total expenditures of this program as a percent of total county expenditures. <b>Why:</b> Provides a constant measure of costs for all County departments.	Cost of Liability Claims and Insurance Program was .55% of total county expenditures.	Remain under 1% of total county expenditures.	Liability Claims and Insurance Program costs for FY 2004-2005 were .55% of total county expenditures, far less than the benchmark.

#### FY 2005-06 Key Project Accomplishments:

- Successfully placed all required commercial insurance for diverse and complex county needs.
- Increased insurance consultations and support in contract protections, insurance requirements, and program design to reduce risk of loss and cost.

**Property & Casualty Risk ISF** - The Property & Casualty Risk ISF administers and manages the County's Liability Claims Management Program, the Insurance and Financial Management Program, and the Americans with Disabilities Act (ADA II) Compliance Program.

### Ten Year Staffing Trend:



### Ten Year Staffing Trend Highlights:

- In FY 2004-2005 a position was transferred to Resources and Development Management Department to support their insurance review process. Previous years staff increases were due to increased insurance consultations and support, increased fiscal analysis and reporting, shortened time frames for claim management and increased responsibilities of the program.

## Budget Summary

### Plan for Support of the County's Strategic Priorities:

Support the overall mission of the County Executive Office and Strategic Financial Plan.

### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Positions	12	12	12	12	0	0.00
Total Revenues	32,425,563	30,259,940	34,863,321	35,596,516	733,195	2.10
Total Requirements	22,663,690	30,261,030	24,374,250	35,596,516	11,222,266	46.04
Balance	9,761,873	(1,090)	10,489,071	0	(10,489,071)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Property and Casualty Risk Internal Service Fund in the Appendix on page A214

### Highlights of Key Trends:

- The budgeted appropriations reflected above included unrestricted net assets.
- Complexity and diversity of liability claims continues to increase.
- Commercial property insurance costs are increasing due to hurricane damages such as the devastating effects of Hurricane Katrina.



## 295 - RETIREE MEDICAL INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The Retiree Medical Internal Service fund (ISF) provides for benefits under the Retiree Medical Insurance Program. Benefits include a monthly retiree medical grant to be applied to the health premiums of eligible retirees, and a lump sum cash benefit to separated employees not eligible to retire.

#### Strategic Goals:

- Fund 295 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### FY 2005-06 Key Project Accomplishments:

- Per recommendation of the CEO and approval of the Board of Supervisors, a total of \$3 million from Fund 295 was drawn to cover part of the Retiree Medical Grant cost for FY 05-06.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

Fund 295 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	24,104,993
Total Recommended FY 2006-2007	62,637,176
Percent of County General Fund:	N/A
Total Employees:	0.00

#### Changes Included in the Recommended Base Budget:

The Retiree Medical Insurance Program Grant funding is higher compared to FY 05-06 based upon increases in the number of retirees and increases in the monthly Retiree Medical Grant as the result of higher health premium costs.

## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06		Projected Amount	Percent
Total Revenues	59,072,235	60,892,263	58,208,926	62,637,176	4,428,250	7.61
Total Requirements	19,638,274	60,892,264	24,104,993	62,637,176	38,532,183	159.85
Balance	39,433,961	(1)	34,103,933	0	(34,103,933)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Retiree Medical Internal Service Fund in the Appendix on page A217

## Highlights of Key Trends:

- The Retiree Medical Insurance Program Grant funding is higher compared to FY 05-06 based upon increases in the number of retirees, increases in Medicare Part B premiums, and increases in the monthly Retiree Medical Grant as the result of higher health premium costs.
- Beginning in FY 06-07, County will seek quarterly reimbursements from Centers for Medicare and Medicaid Services (CMS) for prescription subsidies (Medicare Part D) available to some of the County's health plans on behalf of its retiree health plan participants.

## 296 - TRANSPORTATION INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The mission of the Transportation ISF is to provide high quality vehicle maintenance and transportation services to County user departments in a timely and cost efficient manner.

#### Strategic Goals:

- Support County agencies and operations by operating and maintaining the vehicle fleet.
- Develop a Green Fleet plan/program which includes the acquisition of alternative fuel vehicles and construction of fueling facilities.
- Relocate repair shop operations and assess potential for consolidation of shop operation facilities.

#### Key Outcome Indicators:

Performance Measure	2005 Business Plan	2006 Business Plan	
	Results	Target	How are we doing?
<b>AVAILABILITY OF FLEET FOR USE BY COUNTY EMPLOYEES.</b> <b>What:</b> Average percentage of time fleet vehicles are available for use by agencies and departments. <b>Why:</b> Indicates quantitative support to County agencies by operating & maintaining the vehicle fleet.	95%	A 95% average of time fleet vehicles will be available for use by agencies and departments.	On target at 95%.
<b>EFFICIENCY OF SUPPORT TO COUNTY AGENCIES &amp; OPERATIONS.</b> <b>What:</b> Total annual cost of the light duty fleet divided by the total miles of light duty fleet use. <b>Why:</b> Indicates efficiency of support to County agencies by operating and maintaining the vehicle fleet.	\$0.35	\$0.35	On target at .35 per light duty vehicle.
<b>COUNTY CUSTOMER SATISFACTION.</b> <b>What:</b> Percentage of fleet users rating quality of the vehicle fleet & service provided as good or better. <b>Why:</b> Indicates customer satisfaction with support to County agencies by operating the vehicle fleet.	95%	Business plan target of 95%.	On target at 95%.

## Key Outcome Indicators: (Continued)

Performance Measure	2005 Business Plan	2006 Business Plan	How are we doing?
	Results	Target	
<b>NUMBER OF VEHICLES IN THE COUNTY FLEET THAT USE ALTERNATE FUEL.</b>	38 vehicles.	40 vehicles.	Exceeding target by 13 vehicles based on previous 2005 target of 25 vehicles.
<b>What:</b> Number of alternate fuel vehicles in the fleet.			
<b>Why:</b> Indicates the increasing number of vehicles in the County fleet use alternate fuel.			

## FY 2005-06 Key Project Accomplishments:

- As fleet service operator for the County, Transportation Internal Services developed a Green Fleet Concept Plan that is designed with the overall goal to further reduce fossil fuel usage and automotive tailpipe emissions, promote fuel conservation and comply with governmental regulations Rules 1191 "Clean On-Road Light and Medium-Duty Public Fleet Vehicles" and 1196 "Clean On Road Heavy Duty Public Fleet Vehicles". On July 2005, the Board of Supervisors adopted the Green Fleet Concept Plan and approved grants associated with the development of alternative fuel capabilities and clean-fleet program implementation. In addition, Transportation is in the process of installing 10 Compressed Natural Gas (CNG) refueling units at the Civic Center Garage.

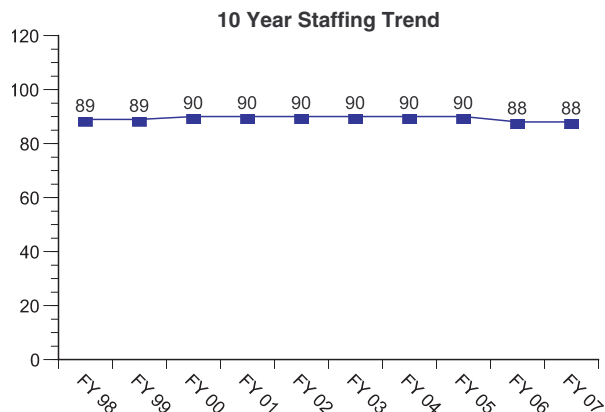
**Transportation ISF** - Transportation ISF repairs and maintains County vehicles, operates pool vehicle fleet, operates body & paint shop, repairs motorized equipment, purchases new and replacement vehicles, and purchases automotive parts, supplies and contracted services.

## Ten Year Staffing Trend Highlights:

- Staffing maintained at consistent level.

## Budget Summary

### Ten Year Staffing Trend:



## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Positions	90	88	88	88	0	0.00
Total Revenues	22,453,318	21,475,363	23,242,663	24,755,890	1,513,227	6.51
Total Requirements	20,744,086	21,473,692	20,550,275	24,755,890	4,205,615	20.47
Balance	1,709,232	1,671	2,692,388	0	(2,692,388)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Transportation Internal Service Fund in the Appendix on page A218

### Highlights of Key Trends:

- TISF baseline budget request for FY 06-07 includes \$23,504,428 total appropriations, which is \$2,055,736 more than FY 05-06 Modified Budget. This is a result of \$338,607 increase in salary & employee benefits due to anticipated retirement cost, increase of \$904,586 in ser-

vices & supplies due to surging fuel costs, maintenance structure and equipment, increase in other charges of \$248 due to tax assessments, increase of \$957,295 due to building & improvement projects and fixed assets, and a reduction of (\$145,000) in miscellaneous cost due to projected decrease in loss on asset disposal.

## 297 - REPROGRAPHICS INTERNAL SERVICE FUND

### Operational Summary

#### Description:

Support County agencies and operations by providing printing and publishing services.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	4,905,214
Total Recommended FY 2006-2007	4,920,626
Percent of County General Fund:	N/A
Total Employees:	26.00

#### Strategic Goals:

- Provide essential services within existing resources in a cost efficient & effective manner.
- Improve customer service through utilization of new technology, better training, effective project management and incorporation of best practices.

#### Key Outcome Indicators:

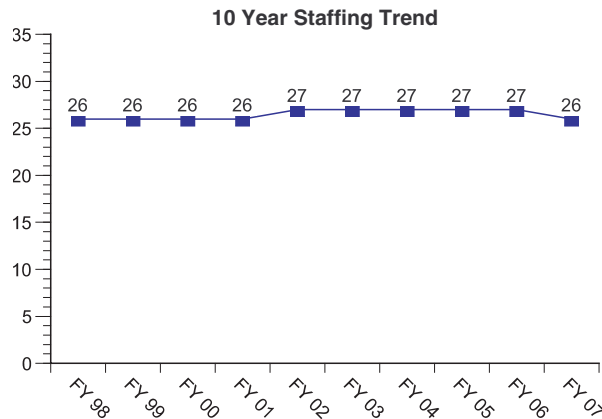
Performance Measure	2005 Business Plan Results	2006 Business Plan Target	How are we doing?
<b>CUSTOMER SATISFACTION WITH REPROGRAPHICS SERVICES.</b> <b>What:</b> Percentage of Publishing Services jobs completed to the satisfaction of requesting customers. <b>Why:</b> Indicates customer satisfaction with support to County agencies & operations by Publishing Services.	99%	97%	Exceeding 2005 plan target of 97%,customer surveys indicate 99% satisfied.
<b>EFFICIENCY OF PUBLISHING SERVICES TO COUNTY AGENCIES AND OPERATIONS.</b> <b>What:</b> Percentage of Publishing Services jobs completed and delivered on time. <b>Why:</b> Meet the printing requirements of our customers in an efficient cost-effective, and timely manner.	98%	97%	Exceeding target, completed and delivered 98% of the jobs on time.

#### FY 2005-06 Key Project Accomplishments:

- Installed security system cameras, monitor and entry intercom.
- Reduced warehouse space to accommodate CEO Records.

**Reprographics ISF** - Support County agencies and operations by providing printing and publishing services.

### Ten Year Staffing Trend:



### Ten Year Staffing Trend Highlights:

- Staffing has remained stable over the past 10 years, currently at 26 positions.

### Budget Summary

### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Projected Percent
Total Positions	27	26	26	26	0	0.00
Total Revenues	4,391,594	4,911,493	4,911,124	4,920,626	9,502	0.19
Total Requirements	4,337,714	4,911,493	4,538,780	4,920,626	381,846	8.41
Balance	53,880	0	372,344	0	(372,344)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Reprographics Internal Service Fund in the Appendix on page A222

### Highlights of Key Trends:

- Increase use of technology - online resources and forms for County Agencies.

## 298 - SELF-INSURED BENEFITS INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The Self-Insured Benefits Internal Service Fund (ISF) provides for salary continuance, dental benefits, and administration of the Health Care and Dependent Care Reimbursement Accounts.

#### Strategic Goals:

- Fund 298 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

**Self-Insur Salary Continuance** - The Self-Insured Benefits Internal Service Fund (ISF) provides for salary continuance, dental benefits, and administration of the Health Care and Dependent Care Reimbursement Accounts.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	3,511,517
Total Recommended FY 2006-2007	8,914,775
Percent of County General Fund:	N/A
Total Employees:	0.00

#### Changes Included in the Recommended Base Budget:

Dental claims funding for Fiscal Year 06-07 is higher than Fiscal Year 05-06 based on projected increases.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

Fund 298 is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.



## Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Revenues	8,212,889	8,561,729	8,828,136	8,914,775	86,639	0.98
Total Requirements	3,014,605	8,561,730	3,511,517	8,914,775	5,403,258	153.87
Balance	5,198,284	(1)	5,316,619	0	(5,316,619)	-100.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Self-Insured Benefits Internal Service Fund in the Appendix on page A225

## Highlights of Key Trends:

- Dental claims funding for Fiscal Year 06-07 is higher than Fiscal Year 05-06 based on projected increases.

## 29Z - LIFE INSURANCE INTERNAL SERVICE FUND

### Operational Summary

#### Description:

The Life Insurance Internal Service Fund (ISF) provides for life insurance and accidental death & dismemberment insurance coverage to eligible employees.

#### Strategic Goals:

- Fund 29Z is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

#### FY 2005-06 Key Project Accomplishments:

- This fund was converted per recommendation of the Auditor-Controller from a trust fund to an ISF.

**Life Insurance Internal Service Fund** - The Life Insurance Internal Service Fund (ISF) provides for life insurance and accidental death & dismemberment insurance coverage to eligible employees.

#### At a Glance:

Total FY 2005-2006 Projected Expend + Encumb:	1,181,679
Total Recommended FY 2006-2007	1,206,249
Percent of County General Fund:	N/A
Total Employees:	0.00

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

Fund 29Z is one of the funds under Employee Benefits. The Employee Benefits Division supports the Human Resources Department's Business and Strategic Plan as they relate to the design, implementation and administration of employee benefits programs.

### Proposed Budget History:

Sources and Uses	FY 2004-2005	FY 2005-2006	FY 2005-2006	FY 2006-2007	Change from FY 2005-2006	
	Actual	Budget As of 3/31/06	Projected <sup>(1)</sup> At 6/30/06	Recommended	Projected Amount	Percent
Total Revenues	0	1,161,125	1,181,679	1,206,249	24,570	2.08
Total Requirements	0	1,161,125	1,181,679	1,206,249	24,570	2.08
Balance	0	0	0	0	0	0.00

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2005-06 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Life Insurance Internal Service Fund in the Appendix on page A231

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